

# LT in Focus

## Analyzing important legislative amendments

Tax & Legal



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## Advertising fee: payment procedure

In late 2024, the [amendments](#) to Federal Law *On advertising* introduced an “advertising fee” — a non-tax payment in the form of statutory charges for online advertising aimed at Russian audiences.

The amendments became effective on 1 April 2025.

Businesses have long awaited a regulation that would explain the procedure for paying the advertising fee.

On 15 August 2025, the Russian Government passed a [resolution](#) to detail this procedure.

Let us delve deeper into the document.

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## Definition of advertising

As a refresher, *advertising* refers to information disseminated by any means, in any form and through any techniques, which is aimed at general public and used to attract attention, engagement, and sales.

Advertising does not refer to mandatory disclosures, reference materials, analytics; information put onto the product about the product, its manufacturer, importer, and exporter; as well as design elements with no relation to other products.

Moreover, the recently adopted Government resolution establishes criteria for classifying as “advertising” information disseminated on certain web resources, such as marketplaces, data aggregators, and search engines. It provides that online advertising includes any information that meets the definition of advertising and is delivered through the following media:

- a web resource where consumers can examine the seller's offer, enter into a contract, and pay for the product (services);
- a web resource that enables interaction between

users by giving them an opportunity to place ads for sale of goods (services) or respond to ads put out by other users (provided that more than 100,000 users visit the resource daily);

- a web resource intended or used for disseminating consumer-appealing information through the users' personal pages with the web resource (provided that more than 500,000 users visit the resource daily);
- an information system that enables searching for certain content and provides users with the URL to access the requested information.

The rest of the Government resolution reiterates the existing approach to advertising, with some clarifications. For instance, it says that “reference materials and analytics” include search engine results, categorized information, information of identical style and volume, and information about products and events placed on the web resource of the manufacturer/event organizer.

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## Payors of advertising fee

The advertising fee will have to be paid by:

- advertising distributors — those who distribute advertising by any means, in any form, and through any techniques (1);
- operators of advertising systems — those who ensure the functioning of an information system or online advertising software (2);
- parties (“intermediaries”) disseminating online advertising on behalf of advertisers/advertising distributors (3);
- parties (“agents”) disseminating online advertising by order and for account of advertisers/advertising distributors (4).

That being said, if the advertising chain does not include an agent, the advertising fee will have to be paid by the advertising distributor (1), advertising system operator, (2) or intermediary (3) that have an advertising contract directly with the advertiser.

If the advertising chain includes an agent, the advertising fee will have to be paid by both the agent (4) that has an agency agreement with the advertiser, and the advertising distributor (1), advertising system operator (2) or intermediary (3) that have an advertising contract with the agent (4). The agent (4) may assume the obligation to pay the advertising fee both for the agent and for the advertising distributor (1), advertising system operator (2) or intermediary (3) that have an advertising contract with that agent. In such a case these parties become exempt from paying the advertising fee.

The federal Law *On advertising* also extends the obligation to pay the advertising fee to Russian advertisers that have an online advertising contract with foreign parties.

The fee calculation and payment procedure for these parties is determined in accordance with the adopted Government resolution.

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## Amount of advertising fee

The amount of advertising fee for advertising distributors (1) and advertising system operators (2) is 3% (three percent) of the calculation basis. The calculation basis is the quarterly income from the sale of online advertising services, net of VAT.

For intermediaries (3) and agents (4), the advertising fee for distributing online advertising is 3% (three percent) of the quarterly income from online advertising distribution on behalf of the advertiser or advertising distributor or from activities aimed at online advertising distribution by order and for account of the advertiser or advertising distributor, net of VAT.

The Government resolution does not expressly provide the amount of advertising fee for Russian advertisers that have online advertising contracts with foreign parties.

We may assume that their advertising fee will equal 3% (three percent) of the foreign party's quarterly income

from the services, net of VAT.

The calculated advertising fee must be indicated in Russian rubles and kopecks and cannot be rounded to nearest ruble.

The calculation of advertising fee relies on the information and documentation that the actors in the advertising chain provide when identifying online advertising as such and filing subsequent reports. Please note that such documentation must be duly executed and representative of the actual interaction between the actors.

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## Payment procedure and timelines

The advertising fee will be calculated by Roskomnadzor based on the information that advertising chain actors provide when identifying online advertising as such and reporting on it.

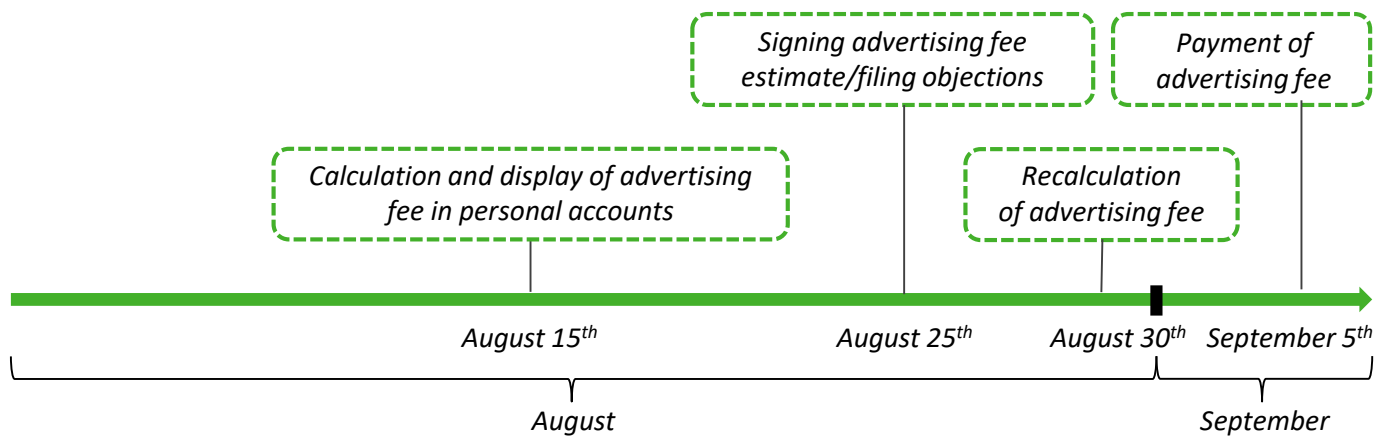
The payment period is a calendar quarter. Quarters are counted from the beginning of the calendar year.

The Government resolution envisages the following procedure:

- No later than on the 15th day of the second month in the quarter following the payment period, Roskomnadzor calculates the advertising fee and sends the information through the advertising chain actor's personal account.
- The advertising chain actor reviews the estimate within 10 days and acknowledges the amount by putting its electronic signature.

- The advertising chain actor may object to the estimate of the advertising fee within 10 days, providing updated information on the income received for distributing online advertising.
- Roskomnadzor recalculates the advertising fee within five days of receiving the updated information from the payor.
- If no signature/objection is received within 10 days, Roskomnadzor concludes that the estimate has been acknowledged.
- The fee must be paid no later than on the fifth day of the third month in the quarter following the payment period.

Based on the above procedure, first-time actors of advertising chains will receive the Roskomnadzor's advertising fee estimate before 15 August 2025 and will have to pay by 5 September 2025.



If an advertising chain actor overpays its estimated advertising fee, the overpaid amount will reduce the actor's outstanding fee for prior periods, or it will be used in future periods or returned to the payor.

## Payment controls

Roskomnadzor is responsible both for the calculation of advertising fee and for monitoring its complete and timely payment.

Roskomnadzor's radio-frequency service will exercise organizational and technology controls (search, identification and analysis of the fee payment information) without any interaction with the payors.

If Roskomnadzor's monitoring identifies any arrears of online advertising fee, it will notify the payor to this effect. The payor is then required to pay the arrears within 10 calendar days.

If the payor fails to pay the arrears when due, Roskomnadzor will enforce the payment in accordance with the fiscal legislation of the Russian Federation.

The advertising law does not specify liability for non-payment of the advertising fee. However, payors may be penalized on the basis of the general provisions of Part 1, Art. 14.3 of the Russian Administrative Offenses Code, with a fine of RUB 2,000–2,500 for citizens, RUB 4,000–20,000 for officials, and RUB 100,000–500,000 for legal entities.

## Exceptions to the payment of advertising fee

The fee is not payable when advertising is distributed:

- on websites owned by TV/radio broadcasters and news agencies;
- on websites registered as online media or newsrooms;
- on websites whose founders meet one of the following criteria:
  - the founders were set up by state or municipal bodies and organizations or their shareholders include the Russian Federation, a constituent entity or a municipality of the Russian Federation;
  - the founders benefited from budgetary provisions during the year to assist mass media;
  - the founders operate as newsrooms, publishers, or founders of a printed periodical, provided that the total circulation during the year was at least at the statutory minimum level;
- on national public TV and multiplexes operating across Russia, provided that such advertising is disseminated using the information resources specified in the advertising law.

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## Advertising fee deduction for income tax purposes

Based on Paragraph 1 (1), Article 264 of the Russian Tax Code, other production and selling expenses include:

*“amounts of taxes and fees... **assessed under the procedure set out in this Code**, except for those listed in Article 270 of this Code.”*

The advertising fee is not directly mentioned in the cited paragraph (as its payment is regulated by the advertising law rather than the Russian Tax Code), but the list of other expenses in Article 264 of the Russian Tax Code is not an exhaustive list.

Since the advertising fee is not included in the non-deductible expenses listed in Article 270 of the Russian Tax Code, we believe that it may be treated as part of other production and selling expenses.

However, we recommend keeping an eye on the clarifications issued by government authorities.

*We also draw your attention to the limitations for deducting online advertising expenses effective from 2025.*

*We will be exploring them in more detail in a separate installment of LT in Focus.*

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*The Government resolution sheds light on the main aspects of the new advertising fee, but many questions remain unanswered, including:*

- How should we handle situations where the advertising chain actor with a reporting obligation reports incorrect information, causing an incorrect increase in the advertising fee for other actors in the chain?*
- Absence of pre-court challenges of the assessed amount of advertising fee out of court.*

*If you need help understanding advertising law, please contact our team, and they will be happy to help you. We can:*

- analyze your existing contracts or draft new contracts with advertising distributors, advertising system operators, intermediaries and agents, making sure that the responsibilities are allocated properly along the advertising chain and that your company is maximally protected from risks;*
- review materials and information for features of advertising;*
- analyze the make up and completeness of reports;*
- examine expenditures to confirm whether they meet the definition of “advertising” and, if so, ensure compliance with advertising laws;*
- review your methodology for calculating the advertising fee or help you implement a process from scratch for calculating the advertising fee, collecting supporting documentation, etc.*

*Sincerely,  
BST team*

# Contacts

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